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Hearing Date and Time: November 29, 2007 at 10:00 a.m.

Attorneys for Creditor,
The Goodyear Tire & Rubber Company

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: :
DELPHI CORPORATION, *et al.*, : Case No. 05-44481 (RDD)
: :
Debtors. : (Jointly Administered)
: :
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**RESPONSE OF THE GOODYEAR TIRE & RUBBER COMPANY
TO THE DEBTORS' TWENTY-SECOND OMNIBUS OBJECTION TO
CERTAIN CLAIMS SUBJECT TO MODIFICATION
(Claim No. 6956)**

The Goodyear Tire & Rubber Company ("Goodyear") files this Response to the Debtors' Twenty-Second Omnibus Objection to certain claims, including claims allegedly subject to modification (Docket No. 10738) (the "Objection"). In the Objection, the Debtors object to the amount of Goodyear's Claim No. 6956 (the "Claim"), seeking a reduction from \$1,332,006.89 to \$1,220,118.63. The Objection does not explain the basis for the requested claim reduction of \$111,888.26.

After the Claim was filed, Goodyear assigned it to J. P. Morgan Chase Bank, N.A. ("JPM"). JPM and/or its assignees currently own the Claim. However, pursuant to the terms of the agreement between JPM and Goodyear regarding the transfer of the Claim, Goodyear is

obligated to defend the Claim against objections. For that reason, Goodyear retains standing to respond to the Objection and appears here to defend the Claim.

The Claim is based on the amount owed to Goodyear by the Debtors on account of Goodyear's sale of goods prior to the commencement of the Debtors' bankruptcy cases. Statements of account summarizing the Claim are attached to Goodyear's proof of claim. The Claim includes hundreds of transactions. The detailed background documentation supporting the Claim is voluminous. In its Objection, the Debtors do not specify which invoices they object to or whether they assert some other theory for reducing the Claim. Goodyear reserves the right to respond to any specific objections to, or questions regarding, the Claim and will provide any and all documents in its possession, custody, or control that would aid the Debtors in reconciling the Claim or that would support the Claim against the Objection.

Goodyear requests that the Objection to the Claim be treated as "Contested Claim" and be automatically adjourned pursuant to the Claim Objection Procedure Order (Docket No. 6089) entered by this Court in this case on December 7, 2006.

All further correspondence to Goodyear regarding the Objection and this Response, including any reply filed by the Debtors or any notices of further proceedings regarding the Objection, should be served on Goodyear at the address appearing in its proof of claim and also to the undersigned counsel.

Goodyear respectfully requests that the Court enter an order overruling the Objection with respect the Claim and allowing the Claim in the full amount of \$1,332,006.89.

DATED: November 20, 2007

Respectfully submitted,

/s/ Alan M. Koschik

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CERTIFICATE OF SERVICE

I hereby certify that on this 20th day of November, 2007, a copy of the **Response of The Goodyear Tire & Rubber Company to the Debtors' Twenty-Second Omnibus Objection to Certain Claims Subject to Modification** was filed electronically. Parties will receive notice of the filing by virtue of the Court's ECF electronic filing system. The document may be accessed through the Court's system.

In addition, the foregoing document was also served by overnight mail on the following:

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/s/ Alan M. Koschik
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